

**REMARKS**

Please enter this Preliminary Amendment in the above identified Reissue Application. All claims are believed to be allowable, and allowance of the claims is so requested.

Claims 25-27, added to this Reissue application by preliminary amendment on Feb. 1, 2002, have now been amended to depend on Claim 17 instead of Claim 19, and to further define the low dielectric constant material of Claim 17, rather than the spin-on low dielectric constant material of Claim 19.

New Claim 28 has been added.

Support in the disclosure for the amended and new claims may be found at:

Amended Claim 25: column 11, lines 55-56

Amended Claim 26: column 11, lines 56-58

Amended Claim 27: column 11, lines 58-59

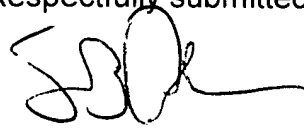
New Claim 28: column 11, lines 54-55

With respect to Claims 25-28, silsesquioxane-based spin-on materials are similar to organic spin-on materials in many ways – as noted at column 1, line 41 to column 2, line 14. While the invention may best be applied to organic spin-on materials such as SiLK,

statements elsewhere in the Specification that silsesquioxane-based spin-on materials are not preferred are not meant to exclude them from the scope of the invention.

It is requested that should there be any problems with this Amendment, please call the undersigned Attorney at (845) 452-5863.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'SBA', with a long horizontal flourish extending to the right.

Stephen B. Ackerman, Reg. No. 37,761